

COMBINED DECLARATION AND POWER OF ATTORNEY
FOR PATENT APPLICATION

(Page 1)

I, a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name;
I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled

EXPENDABLE MANAGEMENT METHOD AND SYSTEM

the specification of which [] is attached hereto. [X] was filed on February 13, 2001
as United States Application No. or PCT International Application No. 09/781,162
and was amended on _____ (if applicable).

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR §1.56.

I hereby claim foreign priority benefits under 35 U.S.C. §119(a)-(d) or §365(b), of any foreign application(s) for patent or inventor's certificate, or §365(a) of any PCT international application which designates at least one country other than the United States, listed below and have also identified below any foreign application for patent or inventor's certificate, or PCT international application having a filing date before that of the application on which priority is claimed:

Country	Application No.	Filed (Day/Mo./Yr.)	(Yes/No) Priority Claimed
JAPAN	2000-035933	14/02/2000	Yes
JAPAN	2001-030176	06/02/2001	Yes

I hereby appoint the practitioners associated with the firm and customer number provided below to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith, and direct that all correspondence be addressed to the address associated with that Customer Number:

FITZPATRICK, CELLA, HARPER & SCINTO
Customer Number: 05514

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full Name of Sole or First Inventor Kazuma SATO
Inventor's signature Kazuma SATO
Date April 13, 2001 Citizen/Subject of Japan
Residence Kanagawa, Japan
Post Office Address c/o CANON KABUSHIKI KAISHA,
30-2, Shimomaruko 3-chome, Ohta-ku, Tokyo, Japan

COMBINED DECLARATION AND POWER OF ATTORNEY
FOR PATENT APPLICATION

(Page 2)

Full Name of Second Joint Inventor, if any Yuji SAKABE
Second Inventor's signature yuji Sakabe
Date April 16, 2001 Citizen/Subject of Japan
Residence Tokyo, Japan
Post Office Address c/o CANON KABUSHIKI KAISHA,
30-2, Shimomaruko 3-chome, Ohta-ku, Tokyo, Japan

Full Name of Third Joint Inventor, if any Toru NIKI
Third Inventor's signature : Toru Niki
Date April 18, 2001 Citizen/Subject of Japan
Residence Kanagawa, Japan
Post Office Address c/o CANON KABUSHIKI KAISHA,
30-2, Shimomaruko 3-chome, Ohta-ku, Tokyo, Japan

Full Name of Fourth Joint Inventor, if any Yuko SUZUKI
Fourth Inventor's signature Yuko Suzuki
Date April 25, 2001 Citizen/Subject of Japan
Residence New York, USA
Post Office Address c/o CANON KABUSHIKI KAISHA,
30-2, Shimomaruko 3-chome, Ohta-ku, Tokyo, Japan

Full Name of Fifth Joint Inventor, if any Kengo KAWAMOTO
Fifth Inventor's signature Kengo Kawamoto
Date April 19, 2001 Citizen/Subject of Japan
Residence Kanagawa, Japan
Post Office Address c/o CANON KABUSHIKI KAISHA,
30-2, Shimomaruko 3-chome, Ohta-ku, Tokyo, Japan